

Supplementary Information for Legislative Review

2000-2001 Revenue Estimates

Manitoba
Finance



PREFACE

This document has been produced by the Department of Finance and is intended to complement information provided in the 2000/01 Estimates of Revenue. This includes a description of the revenue source or, where applicable, a further breakdown of the source into more specific components. It is hoped this additional information will assist members of the Legislature in their review of the revenue estimates.

A Summary by Department provides a summary of all revenues estimated to be collected by each department for 2000/01.

The contents of this supplement are organized in the same manner as the 2000/01 Estimates of Revenue in order to allow for ease of use. Revenues are grouped into three main sources: **Taxation**, **Other Revenue**, and **Government of Canada**.

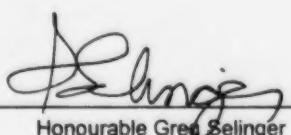
Taxation revenues are reflected, as in the Estimates of Revenue, under the department responsible for collection. Descriptive information for taxation revenues includes the base upon which the tax is assessed and the formula for determining the amount owing.

Other Revenue encompasses all the fees and charges levied by departments as a part of their program delivery. This includes recovery of costs for goods or services provided to Crown corporations and other government agencies. Recoveries from other government departments are credited back to expenditure appropriations as a part of the Estimates of Expenditure. Other Revenue also includes funds from Crown corporations in the form of the annual transfer of net operating income or the periodic payment of dividends, revenue sharing payments from special operating agencies, and proceeds from the sale of government owned assets.

Wherever applicable, the main fees or ranges of individual fees are provided in these documents or references on where to obtain the actual schedules are provided.

Government of Canada revenues are reflected under the major funding transfer programs: **Equalization**, **Canada Health and Social Transfer (CHST)**, and **Federal Health/CHST Supplement**. A fourth grouping of **Other** includes all Canada/Manitoba agreements to fund specific programs. The supplement provides a brief description of the basis of cost sharing for each program.

Additional information on all revenue sources is available from the collecting department or agency.



Honourable G. Selinger
Minister of Finance



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**2000/01 ESTIMATES OF REVENUE
SUMMARY BY DEPARTMENT
\$(000s)**

DEPARTMENT/SOURCE	TAXATION	OTHER REVENUE	GOVERNMENT OF CANADA	TOTAL
Legislative Assembly		368.7		368.7
Executive Council		0.2		0.2
Aboriginal and Northern Affairs		104.0	100.0	204.0
Agriculture and Food		3,030.8	26.5	3,057.3
Civil Service Commission		129.1		129.1
Conservation	3,569.9	78,051.6	16,099.4	97,730.9
Consumer and Corporate Affairs	52,640.0	3,991.0		56,631.0
Culture, Heritage and Tourism		2,249.4	77.1	2,326.5
Education and Training		2,493.7	75,294.5	77,788.2
Family Services and Housing		12,865.0	3,152.3	16,017.3
Finance	3,813,412.0	2,446.4	2,200.0	3,818,058.4
Health		2,780.3	5,505.7	8,286.0
Highways and Government Services		74,703.4	4,193.5	78,896.9
Industry, Trade and Mines		2,590.5		2,590.5
Intergovernmental Affairs		8,161.6		8,161.6
Justice		20,860.2	11,941.5	32,801.7
Labour		9,254.8	4,850.3	14,105.1
Other Sources:				
- Equalization			1,171,100.0	1,171,100.0
- Canada Health and Social Transfer (CHST)			539,900.0	539,900.0
- Federal Health/CHST Supplement			92,200.0	92,200.0
- Emergency Expenditures		25.0	-	25.0
- Promotion of Official Languages			400.0	400.0
- Crown Corporations/Entities		392,125.0		392,125.0
- Sale of Government Assets		1,400.0		1,400.0
TOTAL	3,869,621.9	617,640.7	1,927,040.8	6,414,303.4

SUPPLEMENTARY INFORMATION
2000/01 ESTIMATES OF REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	2000/01	1999/2000
1. TAXATION			
<u>CONSERVATION</u>			
a. Oil and Natural Gas Tax	3,569.9	2,952.2	
- Tax assessed on the oil and gas production from a well or tract producing from privately owned (freehold) oil and gas rights in the province.			
- oil - formulae dependent on the classification of the oil			
- gas - 1.2% of the volume sold			
TOTAL CONSERVATION	3,569.9		2,952.2
<u>CONSUMER AND CORPORATE AFFAIRS</u>			
a. Insurance Corporations Tax	40,640.0	38,700.0	
- Tax levied on the net amount of premium business transacted in Manitoba through insurers, fraternal societies and special brokers.			
- 2% of the net amount of premiums payable under life and accident and sickness contracts			
- 3% of the net amount of the premiums payable under any other contract of insurance			
b. Land Transfer Tax	12,000.0	12,000.0	
- A graduated tax on the fair market value of the most real property transfers in Manitoba.			
- 0.5% to 1.5% on property transfers over \$30,000			
TOTAL CONSUMER AND CORPORATE AFFAIRS	52,640.0		50,700.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2000/01	1999/2000
<u>FINANCE</u>		
a. Individual Income Tax	1,685,800.0	1,646,300.0
- Tax levied on Manitoba residents' personal income from all sources. The 2000 tax year is the first of a two-year transition to a new provincial tax on taxable income system.		
- Effective January 1, 2000:		
- three-rate structure of tax on taxable income:		
- 8% up to \$29,590		
- 12.22% between \$29,590 and \$59,180		
- 13.63% over \$59,180		
- less non-refundable credits equal to 8% of non-refundable personal amounts		
- 2% net income tax		
- 2% surtax on higher-income levels of net income		
- Effective January 1, 2001:		
- three-rate structure of tax on taxable income:		
- 10.9% up to \$30,544		
- 16.2% between \$30,544 and \$61,089		
- 17.5% over \$61,089		
- less non-refundable credits equal to 10.9% of non-refundable personal amounts		
- 2% net income tax and 2% surtax eliminated		
- Tax liabilities reduced for individuals and families, with base values offset by 1% of net income, instead of 2% in the old system.		
- Revenue for a fiscal year consists of advance payments and adjustments with respect to prior years. Advance payments from the federal government for a tax year are based on federal estimates of tax based on income and the most recent provincial share of actual assessed returns for a tax year, plus provincial estimates of net income tax, surtax, tax reductions and credits. Adjustments are made on the basis of actual assessments of provincial taxpayers for each particular year.		
b. Corporation Income Tax	333,000.0	205,000.0
- Tax levied on income of all corporations operating in Manitoba.		
- small active business corporations - 7% effective January 1, 2000 (6% effective January 1, 2001)		
- large corporations - 17%		
- Revenue for a fiscal year consists of advance payments and adjustments with respect to prior tax years.		
- Advance payments from the federal government for a tax year are based on federal estimates of national corporate taxable income and the most recent provincial shares of actual assessed returns for a tax year. Adjustments are made on the basis of actual assessments of provincial corporations for each particular tax year.		

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	2000/01	1999/2000
FINANCE (Continued)		
c. Corporation Capital Tax	140,000.0	126,000.0
<ul style="list-style-type: none">- Tax levied on the paid up capital of corporations. Exemptions provided for: corporations and associated corporations with total taxable paid up capital under \$5 million; credit unions; cooperatives; and family farm corporations.- 0.3% of taxable paid up capital- 0.2% surtax on taxable paid up capital in excess of \$10 million- 3.0% of taxable paid up capital for banks, trust and loan corporations		
d. Gasoline Tax	157,000.0	157,000.0
<ul style="list-style-type: none">- Tax levied on sale of gasoline in the province. Exemptions provided for farmers, commercial fishermen, trappers, loggers and the cargo component of international aircraft flights.- \$0.115 per litre on motor gasoline- \$0.032 per litre on aviation fuel- \$0.090 per litre preferential rate on locally produced gasohol		
e. Levy for Health and Education	228,000.0	230,000.0
<ul style="list-style-type: none">- Tax levied on payrolls that exceed \$1,000,000 annually.- on payrolls that range from \$1,000,001 to \$2,000,000, 4.3% of the portion that exceeds \$1,000,000- on payrolls that exceed \$2,000,000, 2.15% on the entire payroll		
f. Succession Duty and Gift Tax	40.0	40.0
<ul style="list-style-type: none">- Revenue from deferred payments of duty on estates of persons deceased before October 11, 1977 when this tax was eliminated.		
g. Mining Claim Lease Tax	72.0	72.0
<ul style="list-style-type: none">- Levied on mining claims held by lease in the province- \$10 per claim		
h. Mining Tax	68,000.0	3,200.0
<ul style="list-style-type: none">- Tax on profits of mining corporations' Manitoba production- 18% of adjusted profits- 0.5% surcharge on adjusted profits (all or part of surcharge may be refunded)		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2000/01	1999/2000
<u>FINANCE</u> (Continued)		
i. Motive Fuel Tax	67,000.0	66,700.0
<ul style="list-style-type: none">- Tax on fuels, other than gasoline and natural gas delivered by a gas pipe distribution system, used in the operation of equipment and for commercial heating. Exemptions provided for farmers, commercial fishermen, trappers, loggers, the mining industry and international ocean-going vessels.<ul style="list-style-type: none">- \$0.109 per litre on diesel fuel for highway use- \$0.063 per litre on railway diesel fuel- \$0.019 per litre on commercial heating oil- \$0.043 per kg. on propane (cylinder fill)- \$0.057 per litre on propane used for motor vehicles		
j. Retail Sales Tax	950,700.0	909,900.0
<ul style="list-style-type: none">- Tax on tangible personal property purchased in or brought into the province, and on specific services. Exemptions are provided for food items, children's clothing and footwear up to \$150 per item, prescription drugs, farm implements, books, toll free line charges, commercially operated aircraft, custom developed software and custom computer programming, and for certain other items.<ul style="list-style-type: none">- 7% of the selling price before GST		
k. Revenue Act, 1964, Part I	56,300.0	55,000.0
<ul style="list-style-type: none">- Tax on electricity, natural gas and coal, with some exceptions for domestic and farm heating uses. Electricity used for mining and manufacturing also exempt.<ul style="list-style-type: none">- 7% of the selling price before GST		
l. Tobacco Tax	124,500.0	113,000.0
<ul style="list-style-type: none">- Tax on cigarettes and tobacco products<ul style="list-style-type: none">- \$0.080 per cigarette (\$0.086 effective May 11, 2000)- \$0.053 per gram on fine cut tobacco (\$0.073 effective May 11, 2000)- \$0.040 per gram on raw leaf tobacco (\$0.060 effective May 11, 2000)- 45% of the retail price on cigars		
m. Environmental Protection Tax		
<ul style="list-style-type: none">- Tax on non-deposit alcoholic beverage containers<ul style="list-style-type: none">- bottles under 750 ml - \$0.05- aluminum and other cans - \$0.10- bottles 750 ml or more, and non-returnable beer bottles - \$0.10- Tax on the purchase of disposable diapers<ul style="list-style-type: none">- 7% of the selling price before GST (collected as part of Retail Sales Tax)	1,500.0	1,500.0
Subtotal Environmental Protection Tax	3,000.0	3,000.0
TOTAL FINANCE	3,813,412.0	3,515,212.0
TOTAL TAXATION REVENUE	3,869,621.9	3,568,864.2

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY

2000/01

1999/2000

2. OTHER REVENUE

LEGISLATIVE ASSEMBLY

a. Provincial Auditor's Office Fees	348.7	450.0
<ul style="list-style-type: none">- Recovery of financial statement attest audit costs from government agencies and Crown corporations- audit manager 2 - \$78 per hour- audit supervisor - \$62 per hour- audit accountant 2 - \$57 per hour- audit accountant 1 - \$51 per hour- student auditor 3 - \$46 per hour- student auditor 2 - \$44 per hour- student auditor 1 - \$38 per hour		
b. Sundry	20.0	20.0
<ul style="list-style-type: none">- Sale to public by Statutory Publications- Bills and Hansards - \$1 per issue; \$250 annual subscription for both or \$150 for one- Votes and Proceedings - \$1 per issue; \$50 per session- Journals - \$60 per session		
TOTAL LEGISLATIVE ASSEMBLY	368.7	470.0

EXECUTIVE COUNCIL

a. Sundry	0.2	0.2
<ul style="list-style-type: none">- Sale of copies of Orders in Council- \$0.50 per page- \$2 for certification		
TOTAL EXECUTIVE COUNCIL	0.2	0.2

ABORIGINAL AND NORTHERN AFFAIRS

a. Sundry		
<ul style="list-style-type: none">- Chief Place of Residency Levy - applies to registered owners of privately held land and to occupiers of Crown land who have their chief place of residence in Northern Affairs cottage areas - \$300 per lot- Rental contracts – property of South Indian Lake now under community jurisdiction, the rent is no longer collected		
	54.0	54.0
		28.4

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	2000/01	1999/2000
ABORIGINAL AND NORTHERN AFFAIRS (Continued)		
a. Sundry (Continued)		
- Property tax on unorganized territory - unallocated property taxes	50.0	50.0
- Recoveries from community councils of unexpended funds from community operations and capital projects. Change in funding policy eliminates need for this recovery in 2000/01.	-	5.0
TOTAL ABORIGINAL AND NORTHERN AFFAIRS	104.0	137.4
AGRICULTURE AND FOOD		
a. Fees		
- Lease rentals - Crown lands	1,273.4	1,284.9
- hay and grazing - \$1.58 per animal unit month		
- annual cropping - tendered (minimum 3% of assessment per cultivated acre)		
- untendered (4% of assessment per cultivated acre)		
- Administration fees - Crown lands	16.0	16.0
- 10% rural municipality and local government district revenue		
- \$10 per disposition re: rural municipality and local government district lands		
- unit transfer - \$200 plus \$40 per parcel		
- Diagnostic services - by schedule available from the department	675.4	673.4
- veterinary diagnostic fees		
- crop diagnostic fees		
- Agricultural licences	119.2	146.6
- livestock dealers licences - \$100 per year		
- dairy plant licences - \$100 per year		
- pesticide dealers and applicators licences - \$50 per year		
- farm machinery dealers and vendors licences - \$100 every 2 years		
- Veterinary Medical Act - veterinary registrations - \$100 per year - Veterinary Medical Act repealed December 15, 1999		
- Animal Care Act - dog/cat breeders and kennels licencing - \$100 every 3 years		
- Cattle brands - \$25 to \$30 every five years	4.5	24.6
- Farm Lands Ownership Board - application for exemption fee - \$233.65 per application	13.3	12.0
- Farm Machinery Board - application to repossess farm machinery equipment - \$100 per application	12.0	-

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	2000/01	1999/2000
AGRICULTURE AND FOOD (Continued)		
- Miscellaneous licences	6.5	6.5
Subtotal Fees	2,120.3	2,164.0
b. Sundry		
- Technical resources	45.9	50.0
- publications		
- agricultural building plans		
- Elk Farming Program	864.6	672.5
- sale of elk for farming - based on market value		
- producer licence fee - \$100 per year		
- Recoveries	-	3,546.0
- Gross Revenue Insurance Plan - the Department recorded the remaining share of GRIP surplus as revenue in 1999/2000.		
Subtotal Sundry	910.5	4,268.5
TOTAL AGRICULTURE AND FOOD	3,030.8	6,432.5
CIVIL SERVICE COMMISSION		
a. Sundry		
- Employee Assistance Program - \$1.25 per employee bi-weekly from Crown corporations and other government agencies and institutions that do not fall under the government reporting structure.	129.1	119.5
TOTAL CIVIL SERVICE COMMISSION	129.1	119.5
CONSERVATION		
a. Environment Fees and Sundry		
- Louisiana Pacific Emission Monitoring - cost recovery	5.0	5.0
- Consultation Services and Searches	60.0	50.0
- Consultation Services - \$80 per hour		
- File Searches - \$75 per search		
- Pesticide Approval Application Fee - \$100 per application	22.5	22.5
- Licence Proposal Application Fees - range from \$250 to \$100,000	100.0	100.0
- Miscellaneous	2.0	5.0
Subtotal Environment Fees and Sundry	189.5	182.5
OTHER REVENUE		

**ESTIMATES OF REVENUE
(\$000s)**

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY

2000/01

1999/2000

CONSERVATION (Continued)

b. Fisheries Fees and Sundry

- Live fish handling permit and fish farming licences - \$15 per year	0.9	0.6
- Commercial bait fishing licence - first block or open block - \$52.50 per year; each additional block \$50; commercial leech harvester licence - first block or open block - \$22.50 per block per year; each additional block \$20	16.0	16.0
- Commercial live bait fish dealer's licence - \$12.50 per year	0.6	0.4
- Commercial fishing licence - general	69.3	69.3
- commercial operator licences - range from \$22.50 to \$62.50		
- commercial fisherman licence - range from \$5.00 to \$52.50		
- Manitoba Hydro - cost recovery Grand Rapids Hatchery support - by agreement	151.0	126.0
- Fisheries enhancement stamp and print - \$2.50 per unsigned stamp; \$5 per signed stamp; \$30 per signed print	5.5	5.5
- Miscellaneous	12.5	12.5
Subtotal Fisheries Fees and Sundry	255.8	230.3

c. 1997 Flood Proofing Program

- Recovery of cost-shared expenditures from rural municipalities for flood proofing programs in the Red River Valley	1,723.4	1,900.0
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d. Forestry Fees and Sundry

- Timber permits - \$10 per permit plus dues (see timber sales for rates)	121.2	140.3
- Timber sales - dues per cubic metre of roundwood	1,731.8	1,897.8
- aspen/poplar - range from \$0.65 to \$0.75		
- other than aspen/poplar - range from \$0.75 to \$2.95		
- Forest management licences - by agreement	2,568.9	1,954.8
- Forest renewal charge - softwoods \$4.58 per cubic metre; hardwoods \$0.50 per cubic metre	1,540.7	1,630.1
- Timber seizure/trespass	2.0	2.0
- unintentional - 2 x dues plus costs		
- intentional - 4 x dues plus costs		

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY

2000/01

1999/2000

CONSERVATION (Continued)

d. Forestry Fees and Sundry (Continued)

- Hay and grazing permits	0.7	0.7
- haying - \$5.85 per tonne		
- grazing - \$3.13 per head per month		
- grazing penalties - \$6 per head per month plus costs		
- hay and grazing permit fee - \$15 per year plus costs		
- hay cutting permit - \$15		
- General permits	12.8	12.8
- timber sale operating permit - \$10 per year		
- cabin occupancy permits - range from \$20 to \$50 per year		
- leases - vary at discretion of Minister		
- scalers licence - \$20 each		
- Sawmill and timber dealers' licences - \$15 per year	2.2	2.2
- Dutch elm disease timber - cost recoveries	-	-
- various fines of not more than \$1,000 per year		
- Fire protection charge - \$0.17 per cubic metre	368.3	295.0
- Miscellaneous	198.4	193.6
Subtotal Forestry Fees and Sundry	6,547.0	6,129.3

e. Land Information Sales and Fees

- Land sales - by agreement	900.0	800.0
- Recreational subdivision land sales - by agreement	1,150.0	50.0
- Recreational undeveloped land sales - by agreement	-	9.0
- Vacation home lot rental - 4% of appraised market value per year, minimum fees range from \$50 to \$120	108.5	168.5
- General permits - miscellaneous leases - 4% of appraised market value per year, minimums as set out in Manitoba Regulations 130/91, 107/92, 1/93, 83/93, 82/94, 175/97 and 215/98 and The Crown Lands Act C340.	384.0	304.0

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY

2000/01

1999/2000

CONSERVATION (Continued)

e. Land Information Sales and Fees (Continued)

- Wild rice licences	30.8	30.8
- development licence - \$25 per year for three year term		
- production licence - \$25 per year for ten year term plus \$0.03 per pound of average production over previous three years		
- block licence - \$25 per year		
- harvest permit - \$25 per year		
- buyer's licence - \$200 per year		
- Sale of surveying services - cost recovery	25.0	25.0
- Sale of geographic mapping services	35.0	35.0
- mapping services - cost recovery		
- digital products - \$300 per set		
- Sale of maps and prints - as set out in Manitoba Regulation 211/94	525.0	475.0
- Sale of remote sensing products and services - as set out in Manitoba Regulation 211/94	70.0	75.0
- Land administration fees - range from \$20 to \$50	16.0	36.0
- Recreational undeveloped lot rental - 4% of appraised market value per year	-	3.2
- Miscellaneous	424.5	216.1
Subtotal Land Information Sales and Fees	3,668.8	2,227.6

f. Licence Sales by Vendors

- Application fee for big game draw - \$7 per applicant	75.2	73.3
- Angling licences	2,080.9	1,932.5
- \$2.50 for Fisheries Enhancement Fund plus licence		
- resident - \$11.52		
- resident (conservation) - \$5.91		
- resident (seniors conservation) - \$3.10		
- non-resident - \$34.88		
- non-resident (conservation) - \$16.20		

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	2000/01	1999/2000
CONSERVATION (Continued)		
f. Licence Sales by Vendors (Continued)		
- Big games licences	2,445.1	2,284.0
- Licence fee includes \$5 for Wildlife Enhancement Initiative		
- Manitoba resident - range from \$9.35 to \$93.46 per licence year		
- non-resident Canadian - range from \$80.37 to \$700.93 per licence year		
- non-resident non-Canadian - range from \$172.90 to \$700.93 per licence year		
- Manitoba resident - special conservation moose package \$71.02		
- Game bird licences	1,053.5	1,010.9
- Licence fee includes \$5 for Wildlife Enhancement Initiative		
- Manitoba resident - \$19.63 per licence year		
- non-resident Canadian - \$60.75 per licence year		
- non-resident non-Canadian - \$116.82 per licence year		
- wild turkey licence - \$20.56 per licence year		
- Trappers' licences	38.0	42.2
- resident trapper's licence - \$5 per licence year		
- registered trapline permit - \$10 per licence year		
- Sundry licences and permits, miscellaneous - as set out in Manitoba Regulation 31/92, 147/95, 194/97, The Wildlife Act, The Plant Pests and Disease Act clause 16(1) regulation pending	15.3	17.1
Subtotal Licence Sales by Vendors	5,708.0	5,360.0
g. Parks Fees		
- Vacation home lot rentals within parks	3,950.5	3,840.8
- land rental fee - 4% of appraised market value of land per year, minimum fees range from \$90 to \$120		
- service fee - cost recovery		
- Administration charges	40.0	35.0
- application for lease/permit, renewal, amendment or copy - \$30 each		
- application for lot development variance - \$50 each		
- Variance Advisory Committee review of application - \$50 each		
- Annual Crown land permit application fee - \$50 per year		
- Certificate of approval \$15, subdivision fee \$20		
- Private land service fees	113.7	108.4
OTHER REVENUE		

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY

2000/01

1999/2000

CONSERVATION (Continued)

g. Parks Fees (Continued)

- Vacation cabin rentals	65.0	65.0
- Hecla Provincial Park - range from \$24 to \$36.50 per day, \$120 to \$182.50 per week		
- Camp Morton Provincial Recreation Park - range from \$42 to \$47 per day, \$210 to \$235 per week		
- Chief place of residency fee - \$300 per year	150.0	150.0
- Camping fees	2,356.5	2,356.3
- range from \$7 to \$17 per day, \$270 to \$570 seasonal		
- winter storage - \$60		
- reservation service fee \$6.75, self-registration charge \$2.50		
- Park vehicle permit fees	1,187.9	1,187.9
- vehicles other than buses - range from \$4.67 per three day pass, \$18.69 per year		
- buses - range from \$19.63 per day, \$72.90 per year		
- Special consideration organization service fee - cost recovery	22.6	22.1
- Land use permits/licences - as set out in Manitoba Regulation 148/96	71.7	71.7
- Commercial lot rental - 4% of appraised market value per year or by agreement	340.7	326.3
- Sundry services - ambulance services - \$175 plus \$1.75 per kilometre	12.0	12.0
- Miscellaneous	122.0	110.0
Subtotal Parks Fees	8,432.6	8,285.5

h. Petroleum Royalties and Fees

- Exploration reservations bonus - voluntary bid	-	-
- Exploration reservation	-	-
- rentals - \$3.50 per hectare per year initial term and extension period		
- application fees - \$400 per application		
- registration fees - \$25 for each lease or exploration reservation affected		
- Oil and gas lease bonus - voluntary bid	1,285.6	470.4

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY

2000/01

1999/2000

CONSERVATION (Continued)

h. Petroleum Royalties and Fees (Continued)

- Oil and gas lease rentals and extension penalties	391.3	406.8
- annual rentals - \$3.50 per hectare; minimum \$50 per lease		
- extension penalty - first year \$2.50 per hectare, second year \$5 per hectare; third to fifth years \$12.50 per hectare		
- application fees - \$400 per application		
- registration of instruments against oil and dispositions - \$25 per registration		
- Oil and gas royalties	1,585.7	1,285.6
- on oil and gas production from a well or tract producing from Crown owned oil and gas rights in the province.		
- oil - formulae dependent on classification of the oil		
- gas - 12.5% of the volume sold		
- Publications/technical sales	10.0	7.5
- weekly well activity report - \$85 per year		
- act and regulations binder - \$50 each		
- search of an exploration reservation or lease - \$10 per written search		
- certified copy exploration reservation or lease - \$10 each		
- maps and reports - varied		
- photocopying - \$0.25 per page		
- Lease agents - registration/renewal/amendment	2.0	2.0
- individual registration - \$100 per 2-year term		
- renewal of registration - \$50 per 2-year term		
- corporate registration - \$200 per 2-year term		
- renewal of corporate registration - \$100 per 2-year term		
- Geophysical/drilling and production	12.7	16.0
- drilling licence - \$200 per application		
- geophysical licence - \$100 per application		
- oil and gas facility licence - \$100 per application		
- transfer of well licence (including name change) - \$75 each, maximum of \$1,000 per client		

Subtotal Petroleum Royalties and Fees

3,287.3

2,188.3

i. Regional Operations Fees and Cost Recovery

- Fire suppression - cost recovery	700.0	700.0
- Services to conservation districts and rural municipalities	50.0	50.0
- conservation districts - cost recovery		
- rural municipalities - cost recovery		
- Big game hunting guide licences - \$25 per year	30.0	30.0

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2000/01	1999/2000
CONSERVATION (Continued)		
i. Regional Operations Fees and Cost Recovery (Continued)		
- Sale of sandbags - based on size and purchase price	4.0	4.0
- Miscellaneous	36.0	36.0
Subtotal Regional Operations Fees and Cost Recovery	820.0	820.0
j. Water Power Rentals		
- Rental rates - greater of \$3.96 per horsepower capacity of initial installation or \$9.90 per horsepower year of output plus annual land rental	46,500.0	50,000.0
k. Water Resources Sundry		
- Well drilling licences - \$10 per rig	1.0	1.0
- Water rights application fees range from \$25 to \$50 and water use charges - industrial users charged by water volume based on formula set by Manitoba Regulations 126/87, 19/90 and 107/90	75.0	75.0
- Town Dykes Agreement (pump replacement)	-	4.2
Subtotal Water Resources Sundry	76.0	80.2
l. Wildlife Sundry		
- Fur royalties - approximately 4% of average pelt value	36.0	50.0
- Miscellaneous	-	1.0
Subtotal Wildlife Sundry	36.0	51.0
m. Sundry		
- Employee board and lodging - not to exceed 20% of gross income; \$3 per meal	147.5	154.2
- Transient accommodation facilities - as set out in The Tourism and Recreation Act Chapter T100, Manitoba Regulation 91/97	100.2	95.2
- Miscellaneous	569.5	12.0
Subtotal Sundry	817.2	261.4
TOTAL CONSERVATION	78,061.6	77,716.1

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	2000/01	1999/2000
CONSUMER AND CORPORATE AFFAIRS		
a. Automobile Injury Appeals Commission Cost Recovery	718.2	716.9
- Full cost recovery of Automobile Injury Compensation Appeals Commission operating costs from Manitoba Public Insurance, Bill 37 (Part 2)		
b. Consumer Affairs Fees		
- Commissioners for Oaths and Notary Public fees		
- Commissioners for Oaths - appointments \$35; renewal \$17.50 every two years	140.0	135.0
- Notaries Public	15.0	15.0
- lawyers - appointment for life \$150		
- non-lawyers - appointment \$100; renewal \$50 every two years		
- authentications	5.0	5.0
- Direct sellers' licence fees	100.0	94.0
- sales under \$15 - \$15 per year		
- sales \$15 to \$500 - \$35 per year		
- sales over \$500 - \$55 per year		
- Vendor licence fees	98.4	98.4
- no direct sellers - \$125 per year		
- up to five direct sellers - \$275 per year		
- over five direct sellers - \$550 per year		
- Collection agents' licence fees	25.0	26.0
- proprietorships - \$275 per year		
- partnerships - \$275 per year (each partner)		
- corporations - \$550 per year		
- Bedding and upholstery permit fees - \$100 per year	90.2	92.4
- Hearing aid certificate fees	3.2	3.2
- interim certification - \$224 per year		
- full certification - \$119 to \$154 per year		
- new student - \$28 to \$42 per year		
- Collector registration fees - \$50 per year	30.0	32.8
- Co-operatives and credit unions/caisses populaires - as set out in Regulations 407/87R and 361/87	20.0	20.0
OTHER REVENUE		

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY

2000/01

1999/2000

CONSUMER AND CORPORATE AFFAIRS (Continued)

b. Consumer Affairs Fees (Continued)

- Residential tenancies		265.9	121.5
- claims - \$15 each			
- orders of possession - \$50 each			
- order to repair - \$50 or 10%			
- order to redirect rent - \$50 plus \$5 per redirect			
- duplicate orders - \$15 each			
- security deposit held - \$25 plus \$5 each additional security deposit			
- property transfer searches - \$25 each			
- order registry searches			
- unlimited internet searches - \$250 per year			
- in person, Residential Tenancies Branch Searches - \$5 per search per 1/2 hour			
- property rent status			
- multiple residence building - \$300 per search;			
- duplex, triplex or fourplex residence building - \$150 per search			
- Miscellaneous		3.2	3.2

Subtotal Consumer Affairs Fees	795.9	646.5
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c. Insurance Act Fees

- As set out in Regulations 73/93 and 44/95	780.0	762.0
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d. Public Utilities Board Cost Recovery

- Review of rate applications			
- annual operating costs - recovery from public utilities as set out in Regulation 1/94	1,084.5	1,041.0	
- hearings - recovery of actual costs	344.9	344.9	
- Water and sewer utilities	2.0	2.0	
- no hearing - \$10 per application			
- hearing - based on actual costs			
- Licences	10.5	10.5	
- cemetery and mausoleum licence - initial \$550; renewal \$275 per year			
- columbarium licence - \$27.50 per year			
- crematory licence - \$110 per year			
- owners' licence to sell - \$27.50 per year			
- agents' licence to sell			
- initial \$27.50; renewal \$27.50 per year			
- transfer \$5.50			
- licence to sell pre-arranged funeral plans - \$25 per year			

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2000/01	1999/2000
<u>CONSUMER AND CORPORATE AFFAIRS</u> (Continued)		
d. Public Utilities Board Cost Recovery (Continued)		
- Gas brokers licence - initial \$500; renewal \$100 per year	3.0	3.0
- Appeals under The Highways Protection Act - \$50	-	-
Subtotal Public Utilities Board Cost Recovery	1,444.9	1,401.4
e. Trust and Loan Fees		
- Annual business returns	225.0	225.0
- Processing for business authorization	5.0	5.0
- Miscellaneous fees	20.0	20.0
Subtotal Trust and Loan Fees	250.0	250.0
f. Sundry	2.0	2.0
TOTAL CONSUMER AND CORPORATE AFFAIRS	3,991.0	3,778.8
<u>CULTURE, HERITAGE AND TOURISM</u>		
a. Hudson's Bay History Foundation		
- Donation to the province by the Hudson's Bay Company to provide for upkeep of the Hudson's Bay Company archives	733.0	623.6
b. Information Resources Fees	121.7	91.7
- Production and media services		
- brokerage fee		
- print tendering - 5% of print purchasing cost		
- program advertising - 3% of advertising cost		
- career advertising - 3% of advertising cost		
- legal tender and hearing notices - 3% of advertising cost		
- media estimating - \$45 per hour		
- media planning - \$50 per hour		
- production co-ordination - \$45 per hour		
- trafficking - \$35 per hour		
OTHER REVENUE		

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY

2000/01

1999/2000

CULTURE, HERITAGE AND TOURISM (Continued)

c. Manitoba Film Classification Board Fees

		2000/01	1999/2000
- Classification Fees		247.0	247.0
- commercial public exhibition - film 35 mm or over - \$33 per reel			
- film not over 16 mm - \$5 per reel			
- trailers - \$50 each			
- video - \$2 per minute			
- non-commercial public exhibition - film, videotape or videodisc - \$2.50 per title			
- 18+ home use videotape or videodisc - \$2 per minute			
- Licence fees		109.1	91.5
- film 35 mm - \$450 per year			
- film 16 mm - \$35 per year			
- video for public exhibition - \$450			
- home use videotape distributor - \$250 per year			
- 18+ home use videotape distributor - \$500 per year			
- video retailer - \$95 per year; \$20 discount for early payment			
- 18+ video retailer - \$145 per year, \$20 discount for early payment			

Subtotal Manitoba Film Classification Board Fees	356.1	338.5
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d. Provincial Archives Fees

- Micrographics fees		85.0	83.0
- labour - camera \$33.75 per hour; processing \$33.60 per hour			
- supplies - 33% mark-up			
- reproduction fees			
- photocopies - \$0.20 per copy			
- microprints - \$0.50 per copy			
- Records Centre fees			
- records destruction - \$2.35 per box			
- records storage - \$3.75 per box per year			
- document retrieval - range from \$2 to \$4.50 based on level of service			
- Postage and Handling fees for mailed documents			
- up to 25 pages - \$1 for domestic and \$2 for foreign mail packages			
- 20 to 100 pages - \$2 for domestic and \$4 for foreign mail packages			
- 101 to 175 pages - \$3 for domestic and \$6 for foreign mail packages			
- over 175 pages - \$4 for domestic and \$8 for foreign mail packages			

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY

2000/01

1999/2000

CULTURE, HERITAGE AND TOURISM (Continued)

e. Statutory Publications Fees

		379.1	369.1
- Manitoba Gazette			
- Parts I and II			
- annual subscriptions - \$85.22 per set or \$56.81 each			
- single issues - \$4.74 per set or \$2.40 each			
- publication fees for notices and regulations - as set out in Manitoba Regulation 173/91			
- Statutory publications - cost recovery		434.7	424.7
Subtotal Statutory Publications Fees		813.8	793.8

f. Sundry

- Legislative Library		5.6	5.4
- reproduction fees			
- microprints - \$0.50 per copy			
- photocopies - \$0.15 per copy			
- subscription fees - \$40 per year			
- interlibrary loans			
- photocopying - \$5 up to 20 pages, \$0.20 per additional page			
- facsimile transmission - \$5 up to 10 pages, \$0.50 per additional page			
- microprints - \$5 up to 5 prints, \$0.50 per additional print			
- Tourism			
- contribution from Tourism Alliance for Western and Northern Canada toward cost of tourism advertising in U.S. markets		110.0	-
- sale of advertising in tourism publications		24.2	-
Subtotal Sundry		139.8	5.4
TOTAL CULTURE, HERITAGE AND TOURISM		2,249.4	1,936.0

EDUCATION AND TRAINING

a. Fees

- Professional certification - range from \$10 to \$80 for registration of credentials and qualifications; verifications and certificates issued		112.5	112.5
- Student records - \$12 per transcript		5.0	5.0
- Manitoba School for the Deaf tuition - based on actual historic costs		104.8	170.7
- Independent study program - range from \$83 to \$311 for one-half credit to two credit courses		500.0	613.9

OTHER REVENUE

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY

2000/01

1999/2000

EDUCATION AND TRAINING (Continued)

a. Fees (Continued)

- General education development testing - \$65 per test battery	71.5	84.5
- Stevenson Aviation and Technical Training Centre	787.0	718.9
- aircraft maintenance engineer Apprenticeship Program tuition fee - \$225		
- aircraft maintenance engineer Apprenticeship Program course fee - \$3,100		
- other courses - range from \$60 to \$120 per day		
- non-destructive testing examinations		
- written - range from \$30 to \$40 each		
- practical - range from \$180 to \$410 each		
- late payment fee - \$15		
- Hairstylist/esthetician examinations and licences	184.7	184.7
- examinations - range from \$50 to \$250 each		
- licences - range from \$15 to \$75 on a bi-annual renewal basis		
- late payment fee - \$15		
- Apprenticeship registrations, examinations and certificates - \$15 to \$250 each	207.5	207.5
- Private vocational schools	20.0	20.0
- registration fees - \$175 first course; \$100 each additional course; maximum of \$675		
- new course assessment - \$175 each		
- amended course assessment - \$50 each		
- sales representative registration - \$15 per year		

Subtotal Fees 1,933.0 2,117.7

b. Sundry

- Schools Finance Branch administration charge - by agreement with the Public Schools Finance Board	169.2	169.2
- Independent study program	107.8	107.8
- teacher resource material - \$58 each and \$14 per option		
- re-registration - range from \$42 to \$156 for one-half credit to two credit courses		
- duplicate certificate of statement - \$24 each		
- re-write - \$49 per course		
- Student financial assistance - loan and bursary debt recoveries	-	320.0
- Recovery of costs from other jurisdictions related to the translation of curriculum support materials to the French language	-	224.6
- Collection of registration fees and donations related to the National Conference: Interchange on Canadian Studies	154.8	-

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2000/01	1999/2000
EDUCATION AND TRAINING (Continued)		
b. Sundry (Continued)		
- Employment centres - sale of miscellaneous products	10.0	15.0
- Stevenson Aviation and Technical Training Centre	24.5	-
- Sale of mandatory textbooks - \$100 average per student per year		
- Cost recovery of postage on video film mailings	24.6	38.4
- Miscellaneous	9.8	8.8
Subtotal Sundry	500.7	883.8
TOTAL EDUCATION AND TRAINING	2,493.7	3,001.5
FAMILY SERVICES AND HOUSING		
a. Children's Special Allowance Recoveries	5,850.0	5,250.0
- Child Tax Benefit for wards of the province		
b. Cost and Fee Recovery from Canada Mortgage and Housing Corporation	-	721.1
c. Income Assistance Recoveries		
- maintenance orders	3,500.0	3,500.0
- property liens	450.0	450.0
- overpayments	600.0	600.0
- federal payments - Old Age Security; Guaranteed Income Supplement; Canada Pension Plan	320.0	320.0
- Public Trustee	650.0	650.0
- miscellaneous payments to third parties	500.0	500.0
Subtotal Income Assistance Recoveries	6,020.0	6,020.0
d. Levy for Local Government Welfare Purposes in Unorganized Territory	210.0	210.0
- 3 mills on each dollar of the equalized assessment to a maximum of \$210,000		
OTHER REVENUE		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2000/01	1999/2000
FAMILY SERVICES AND HOUSING (Continued)		
e. Sundry		
- Manitoba Developmental Centre		
- residential fee charges - sliding scale from \$25.40 to a maximum of \$59.30 per day, for residents who are able to pay	430.0	430.0
- non-resident fee charges - \$156.35 per day	100.0	100.0
- employee meal charges - \$1.90 per meal	55.0	55.0
- Post adoption fees	100.0	370.0
- Family contributions - voluntary placement agreements	50.0	50.0
- Miscellaneous	50.0	120.0
Subtotal Sundry	785.0	1,125.0
TOTAL FAMILY SERVICES AND HOUSING	12,865.0	13,326.1
FINANCE		
a. Refund of Prior Years' Expenditures	1,500.0	1,500.0
- Refunds of government expenditures recorded in previous fiscal years that cannot be credited to the current year's appropriations		
b. Sundry		
- Clearance certificates - \$50 each	75.0	75.0
- Repayments under the Special Operating Agencies Financing Authority Act for capital assets assumed by the following agencies:	618.1	129.5
- Pineland Forest Nursery, \$36,000		
- Manitoba Securities Commission, \$582,100		
- International Fuel Tax Agreement	84.0	84.0
- Recovery of costs for Loss Analysis and Prevention Officer from agencies and Crown organizations	69.3	69.3
- Miscellaneous	100.0	100.0
Subtotal Sundry	946.4	457.8
TOTAL FINANCE	2,446.4	1,957.8

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	2000/01	1999/2000
HEALTH		
a. Sundry		
- Maintenance of patients - Canadian soldiers disabled as a result of service - Selkirk Mental Health Centre - \$176 per day	69.7	139.4
- Revenue is received from employees for meals at the cafeteria in the Selkirk Mental Health Centre, per the General Manual of Administration	35.0	35.0
- Per diem charges to chronic patients in the Selkirk Mental Health Centre - sliding scale based on income, rates range from \$25.40 to \$59.30 per day	1,697.3	1,859.8
- Recoveries from employees and the Manitoba Government Employees' Union for time spent on union activities and various other recoveries	200.0	200.0
- Cadham Laboratory recoveries - diagnostic consulting fees to the federal medical services - \$32 per person	142.5	200.0
- Air ambulance - recoveries from third parties for distance travelled - \$5.24 per air mile	635.8	1,000.0
TOTAL HEALTH	2,780.3	3,434.2

HIGHWAYS AND GOVERNMENT SERVICES

a. Automobile and Motor Carrier Licences and Fees

- Vehicle registration and related fees	55,379.0	52,466.8
- passenger vehicles - \$48 per year		
- motor homes - range from \$48 to \$198 per year		
- trucks (other than commercial trucks) - range from \$48 to \$988 per year		
- farm trucks - range from \$35 to \$576 per year		
- commercial or public service trucks - range from \$48 to \$4,048 per year		
- public service buses - range from \$48 to \$198 per year		
- semi-trailers - \$10 per year		
- re-issue of licence plates - dual set \$7		
- transfer of ownership document - \$6 each		
- Personalized plates - \$100 each	36.0	36.0
- Off road vehicles - \$10 per year	285.0	285.0
- Overweight fees - \$0.036 per km. per 1000 kg. in excess of maximum weight for the vehicle	345.0	345.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2000/01	1999/2000
HIGHWAYS AND GOVERNMENT SERVICES (Continued)		
a. Automobile and Motor Carrier Licences and Fees (Continued)		
- Overdimensional fees	455.0	455.0
- overwidth - single trip range from \$6 to \$72, or \$20 to \$195 per year		
- overlength - single trip range from \$6 to \$12, or \$20 to \$160 per year		
Subtotal Automobile and Motor Carrier Licences and Fees	56,500.0	53,587.8
b. Cost Recovery from Boards, Commissions and Government Agencies		
- Accommodation Development - fee-for-service	225.0	75.0
- Workshop/Renovations - cost of material and labour plus 20%	100.0	100.0
- Telecommunications - 100% cost recovery	119.8	6.0
- Air Services - charges for flying personnel	40.0	40.0
Subtotal Cost Recovery from Boards, Commissions and Government Agencies	484.8	221.0
c. Cost Recovery from Municipalities and Other Third Parties	1,500.0	1,500.0
- Roadwork performed for cities, towns, villages, government agencies and private citizens on an as requested basis		
d. Drivers' Licences		
- Driver licence fees - \$13 per application (\$15 per application, effective July 1, 2000)	10,195.0	9,145.0
- Driver licence reinstatements - \$40	213.2	213.2
- Driver licence replacements - \$10 per licence or per photo	243.0	243.0
- Road test fees	917.0	917.0
- class 1 - \$45 per test		
- classes 2 and 3 - \$40 per test		
- class 4 - \$30 per test		
- classes 5 and 6 - \$25 per test		
- Written test fees - \$10 per test	458.0	458.0
- Sundry and searches	819.6	819.6
- accident report - \$10 each		
- driver abstract - \$7 each		
- vehicle search - \$7 each		
- driver's handbook - \$5 each		

**ESTIMATES OF REVENUE
(\$000s)**

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	2000/01	1999/2000
HIGHWAYS AND GOVERNMENT SERVICES (Continued)		
d. Drivers' Licences (Continued)		
- Private Vehicle Inspection Program	520.0	520.0
- one-time setup fee for private sector facilities - \$200		
- sale of inspection certificates - \$3 each		
Subtotal Drivers' Licences	13,365.8	12,315.8
e. Licence Suspension Appeal Board Fees	100.0	227.7
- Licence Suspension Appeal Board - \$130 per application		
- Medical Review Committee - \$50 per application		
f. Rentals from Various Government Properties		
- Housing - individual unit assessment	26.2	17.0
- Space rental - various provincial properties	790.0	1,682.3
- Cafeterias - by tender; operators return a percentage of profit	160.0	160.0
- Casual parking	160.0	160.0
- meters - \$1 per hour		
- ticket dispensers - \$1.25 to \$3.25 per visit depending on location		
- Monthly parking - varying rates as approved by Parking Board	100.0	100.0
Subtotal Rentals from Various Government Properties	1,236.2	2,119.3
g. Taxicab Licences and Fees	200.0	200.0
- Taxicab business licence for taxicabs and limousines - \$200 per year		
- Taxicab business licence for accessible and handicab vans - \$100 per year		
- Temporary taxicab business licence for taxicab only - \$200 per year		
- Transfer of taxicab business licence to another person - \$400 per year		
- Transfer of taxicab business licence to another vehicle - \$25 per year		
- Taxicab driver licence - \$30 per year		
OTHER REVENUE		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2000/01	1999/2000
HIGHWAYS AND GOVERNMENT SERVICES (Continued)		
g. Taxicab Licences and Fees (Continued)		
- Taxicab driver licence replacement - \$30 per year		
- Taxicab business licence replacement - \$50 per year		
h. Sundry		
- Selkirk Linen Services - 100% cost recovery of utilities supplied through the Selkirk Mental Health Centre	286.0	391.0
- Headingley Correctional Institute	108.4	-
- Manitoba Government Employees' Union - recovery of employees' salaries while on union business	15.0	15.0
- Government building washrooms	0.5	0.5
- Manitoba Telecom Services Inc. - percentage of collections on pay stations	2.9	3.2
- Parking fines - range \$15 to \$70 per fine	75.0	75.0
- Telecommunications - 100% cost recovery	-	137.6
- Radio Services - service calls to various rural communities	15.0	15.0
- Northern airports - aircraft landing and parking fees, plug-ins and airport terminal space rental	475.0	475.0
- Fees for access and building applications and permits - \$50 per application	30.0	30.0
- Miscellaneous	308.8	370.6
Subtotal Sundry	1,316.6	1,512.9
TOTAL HIGHWAYS AND GOVERNMENT SERVICES	74,703.4	71,684.5

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY

2000/01

1999/2000

INDUSTRY, TRADE AND MINES

a. Minerals Royalties and Fees

		ESTIMATES OF REVENUE (\$000s)	
		2000/01	1999/2000
- Application for exploration permit fee - \$300 per permit	2.0	1.2	
- Recording claims and claim tag fee	30.0	40.0	
- \$10 unsurveyed claim recording fee			
- \$5 per set of four claim tags			
- \$5 per set of duplicate claim tags			
- \$50 surveyed claim recording fee			
- Filing report of work fee (claims) - \$10 per mineral claim	30.0	30.0	
- Mineral lease application fee - \$200 per lease	1.0	1.0	
- Mineral lease rentals	270.0	270.0	
- \$8 per hectare per year, \$150 minimum			
- \$12 per hectare per year for non-producing leases, \$200 minimum			
- Surface lease and permit rentals - \$5 per hectare per year, \$100 minimum	8.0	8.0	
- Application for surface leases/renewals - \$50 per application	0.1	-	
- Forfeiture of payment in lieu of work commitment (claims) - \$12.50 per hectare for each of the second to tenth years; \$25 per hectare for each subsequent year	100.0	100.0	
- Forfeiture of cash deposit in lieu of work commitment (permits)	25.0	25.0	
- \$25,000 per permit			
- Order in Council lease rentals	1,060.0	1,060.0	
- \$8 per hectare per year, \$150 minimum			
- \$12 per hectare per year, \$200 minimum (renewal lease not in production)			
- Potash permit lease rental fees - based on Consumer Price Index	40.0	38.0	
- Miscellaneous lease rentals - \$2 per acre per year	2.0	2.0	
- Special permit rental - set by department	15.0	15.0	
- Registration/ongoing fees/transfer/extension of time/debenture	12.0	15.0	
- grouping application - \$5 per disposition/lease			
- filing a dispute - \$50 per disposition/lease			
- registering an assignment/transfer - \$10 per disposition/lease			
- recording any document not otherwise specified against each disposition or lease			
- \$5 per disposition/lease			

OTHER REVENUE

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	2000/01	1999/2000
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INDUSTRY, TRADE AND MINES (Continued)

a. Minerals Royalties and Fees (Continued)

- Prospecting licence and replacements	2.0	2.0
- \$10 per individual application		
- \$200 per company application		
- \$10 per replacement		
- Bore hole licence - \$25 per year	-	-
- Maps/photocopy/assessment fees	10.0	12.0
- photocopies - \$0.25 per page, \$1 minimum		
- claim maps - \$2 each		
- maps - cost recovery		
- Order in Council fee (mining) - \$100 per Order in Council	-	-
- Application to the Mining Board - \$250 per application	1.0	1.0
- Casual quarry permit application fees - \$25 per permit	20.0	20.0
- Casual quarry permit royalties - as set by Regulation 65/92	200.0	200.0
- Quarry exploration permit application fees - \$50 per application per year	-	-
- Quarry exploration permit report of work fee - \$10 per permit per year	-	-
- Quarry exploration permit cash payment in lieu of work - per hectare charge of \$12 for first year; \$24 for second year; \$36 for third year	-	-
- Quarrying lease application fees and renewals - \$50 per application	1.6	1.6
- Application for extension of time (quarry mineral disposition) - \$25 per disposition	-	-
- Quarrying lease rental fees	400.0	400.0
- \$18.50 per hectare other than peat		
- \$5 per hectare for peat		
- Quarrying lease royalties - as set by Regulation 65/92	282.0	282.0
- Application for relief from forfeiture - \$50 per disposition	1.0	1.0
- Application for registration certificate - \$10 per certificate	8.0	8.0

**ESTIMATES OF REVENUE
(\$000s)**

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	2000/01	1999/2000
INDUSTRY, TRADE AND MINES (Continued)		
a. Minerals Royalties and Fees (Continued)		
- Bore hole licence (quarrying) - \$25 per licence	0.3	0.3
- Miscellaneous	2.5	2.0
Subtotal Minerals Royalties and Fees	2,523.5	2,535.1
b. Sundry		
- Manitoba Bureau of Statistics	25.0	25.0
- publications - catalogue of prices available		
- custom data services - individually priced based on service provided		
- Business Resource Centre - sale of textbooks/publications - rates based on actual costs	7.0	7.0
- Venture capital companies - dividend income at a rate of 7%	20.0	20.0
- Publications - cost recovery	10.0	10.0
- Miscellaneous (employee recoveries, etc.)	5.0	5.0
- Farley Lake Royalty	-	600.0
Subtotal Sundry	67.0	667.0
TOTAL INDUSTRY, TRADE AND MINES	2,590.5	3,202.1

INTERGOVERNMENTAL AFFAIRS

a. Cost Recovery from Municipalities		
- Municipal Officials Directory - \$6 per copy	9.6	8.0
- Municipal water billing program - \$324 per thousand bills issued	5.0	8.0
- Municipal assessment expenditures - recovery of 75% of estimated expenditures	5,396.7	5,386.4
- Assessment information user fees - \$5 per inquiry	7.0	6.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2000/01	1999/2000
INTERGOVERNMENTAL AFFAIRS (Continued)		
a. Cost Recovery from Municipalities (Continued)		
- Computerization of municipal assessment functions - recovery of 75% of estimated expenditures	1,349.1	1,235.0
- Computerized tax information - cost recovery based on staff time and operating costs	120.0	120.0
- Sale of assessment information - varied	65.0	60.0
- Recovery of costs on planning projects - fee schedule based on current salary rates	10.0	15.0
- Sale of maps, booklets and reports - varied	6.0	8.0
- Salary recoveries on construction projects - hourly rates comparable to the private sector, based on actual time spent on projects	815.0	650.0
Subtotal Cost Recovery from Municipalities	7,783.4	7,496.4
b. Fees		
- Municipal Board	42.7	42.7
- filing fee - range from \$50 to \$500		
- hearing fee - \$200 per day		
- debenture fee - range from \$50 to \$1,000		
- Land Value Appraisal Commission	35.5	35.5
- hearing fees - \$300 per hour		
- transcription fees - \$2.20 per page for originals; \$0.80 per page for first copy; \$0.35 per page for each additional copy		
- Community economic development subdivision fees	280.0	300.0
- application fee - \$200		
- lot fee - \$100		
Subtotal Fees	358.2	378.2
c. Sundry		
TOTAL INTERGOVERNMENTAL AFFAIRS	8,161.6	7,894.6

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY

2000/01

1999/2000

JUSTICE

a. Cost Recovery from Municipalities

- Extension Policing Service Agreements and municipal sub-contracts for RCMP policing - recovery of Manitoba's costs in providing police services to communities having populations between 750 and 4,999 persons **1,828.0** 1,772.1

b. Cost Recovery from Victims Assistance Trust Fund

1,072.1 981.4

- Amount equivalent to the authority included in the 2000/01 Estimates of Expenditure for victims assistance grants
 - funded from 12% surcharge on all provincial fines, with the exception of parking fines (funds on deposit in the Victims Assistance Trust Fund)

c. Escheats to the Crown - unclaimed estates

50.0 50.0

d. Fines and Costs

10,940.0 7,485.0

- Provincial Court (Criminal/Family/Youth) and Court of Queen's Bench - based on guidelines, magistrate or judge has the discretion to vary amounts under certain circumstances

e. Law Fees

- Court of Appeal - range from \$10 to \$55 **15.0** 15.0
- Court of Queen's Bench **5,000.0** 5,000.0
 - civil and family matters - range from \$15 to \$200 depending upon service provided
 - probate matters - fee calculated on value of estate
- Sheriffs - flat rate fee of \$250, plus additional fees for services excluded from flat rate **200.0** 200.0
- External transcription fees **100.0** 150.0
 - \$3 to \$5.50 per page of transcript
 - \$0.35 to \$0.80 per copy page

Subtotal Law Fees

5,315.0 5,365.0

f. Cost Recovery for Winnipeg Remand Centre

483.6 481.2

- Negotiated amount as specified in agreement between the city and province to keep the Remand Centre open at night

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	2000/01	1999/2000
JUSTICE (Continued)		
g. Sundry		
- Private investigators and security guard licence fees	92.5	117.5
- individual licences - range from \$15 to \$25		
- company licences - range from \$100 to \$400		
- Provincial correctional institutions recoveries for federal prisoners - per diem based on actual quarterly costs	365.0	365.0
- Vehicle impoundment fees	200.0	100.0
- application for a hearing - \$100 (refundable if hearing is successful)		
- administration - \$50		
- Non-police services	75.0	100.0
- recovery of costs from users of non-police related services provided by provincially funded police services		
- Children's Special Allowance Recoveries	235.0	215.0
- for incarcerated youth		
- Miscellaneous	204.0	209.7
Subtotal Sundry	1,171.5	1,107.2
TOTAL JUSTICE	20,860.2	17,241.9

LABOUR

a. Cost Recovery from Workers Compensation Board	6,108.8	5,108.8
- 100% of costs of the Worker Advisor Office and the Workplace Safety and Health program		
b. Fees		
- Amusement ride inspections	6.2	12.4
- first inspection non-portable rides - \$20		
- first inspection other rides - \$40		
- re-inspection - \$100		

**ESTIMATES OF REVENUE
(\$000s)**

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY

2000/01

1999/2000

LABOUR (Continued)

b. Fees (Continued)

- Electrical inspections/approvals	90.0	90.0
- installation inspection - \$15 per hour		
- equipment inspection - \$75 for first item, \$25 for each similar item		
- conductivity testing - \$15 per hour		
- Electricians' examinations and licences - range from \$20 to \$80	330.0	25.0
- Power engineers' examinations and certificates	31.0	230.0
- certificate - \$40 per examination		
- renewal - \$25 per year (4 year renewal - \$100)		
- other - range from \$10 to \$80		
- Licences, examinations and permits under The Gas and Oil Burner Act - as set out in Regulations 104/87R, 191/93, 190/97 and 139/98	920.0	920.0
- Elevator permits	400.0	400.0
- initial permit range from \$130 to \$540; renewal from \$88 to \$440 dependent on type of elevator and length of licence period		
- additional inspection - \$50 per hour		
- Design registration for elevators - drawings and specifications - range from \$60 to \$140 each	5.0	5.0
- Design registration/shop inspections - boilers, pressure vessels, refrigerator plants and nuclear components	80.0	80.0
- design registration - range from \$70 to \$330 each		
- shop inspections - range from \$40 to \$420 each		
- Boiler, pressure vessels and refrigeration inspections - as set out in The Steam and Pressure Plants Act - Regulations 108/87R, 259/88, 96/95 and 226/96	600.0	775.0
- Testing and retesting of welders	53.0	53.0
- testing - range from \$10 to \$40 each		
- retesting - \$20 each		
- Employment agency licences - \$100 per year	7.0	7.0
- Registration of pension plans and annual returns - range from \$100 to \$10,000	465.0	465.0
- Blaster certificates - safety training program, examination or re-examination - \$25 each	7.7	7.7
- Affidavit processing fee - boiler/pressure vessel installations - \$25 each	20.0	20.0
- Certified industrial audiometric technician - \$100 for 5 year licence	3.0	3.0

OTHER REVENUE

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	2000/01	1999/2000
LABOUR (Continued)		
b. Fees (Continued)		
- Quality assurance certificates - \$75 per hour of inspection	5.0	5.0
- Inspection of pressure piping systems and of repairs to boilers, pressure vessels and pressure piping systems - \$75 per hour	2.0	2.0
Subtotal Fees	3,024.9	3,100.1
c. Sundry		
- Safety and health training - \$50 per person per course	47.1	47.1
- Miscellaneous	74.0	73.0
Subtotal Sundry	121.1	120.1
TOTAL LABOUR	9,254.8	8,329.0
EMERGENCY EXPENDITURES		
a. Sundry	25.0	25.0
- Emergency response recovery - actual costs recovered from responsible party		
TOTAL EMERGENCY EXPENDITURES	25.0	25.0
CROWN CORPORATIONS / ENTITIES		
a. Manitoba Lotteries Corporation	220,000.0	219,000.0
- Transfer of net income		
b. Liquor Control Commission	159,000.0	152,000.0
- Transfer of net income		
- Prices set by policy		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2000/01	1999/2000
CROWN CORPORATIONS / ENTITIES (Continued)		
c. Special Operating Agencies - revenue sharing		
- Civil Legal Services	500.0	500.0
- Companies Office	2,500.0	1,250.0
- Fleet Vehicles Agency	2,000.0	2,000.0
- Land Management Services	500.0	500.0
- Manitoba Securities Commission	1,600.0	700.0
- Materials Distribution Agency	525.0	200.0
- Office of the Fire Commissioner	300.0	-
- The Property Registry	4,500.0	2,800.0
- Vital Statistics	700.0	190.0
Subtotal Special Operating Agencies	13,125.0	8,140.0
TOTAL CROWN CORPORATIONS	392,125.0	379,140.0
SALE OF GOVERNMENT ASSETS		
a. Government Departments		
- Highways and Government Services	425.0	5,700.0
- Conservation	600.0	1.0
- Miscellaneous	375.0	9.0
TOTAL SALE OF GOVERNMENT ASSETS	1,400.0	5,710.0
TOTAL OTHER REVENUE	617,640.7	605,537.2
OTHER REVENUE		

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY

2000/01

1999/2000

3. GOVERNMENT OF CANADA

EQUALIZATION

1,171,100.0

970,000.0

- Unconditional payments received from Canada under a program designed to enable the provinces to maintain reasonably comparable levels of public services to its residents at reasonably comparable levels of taxation.
- By formulae based on relative provincial fiscal capacity as compared to five representative provinces (Ontario, Quebec, Manitoba, Saskatchewan and British Columbia).

CANADA HEALTH AND SOCIAL TRANSFER (CHST)

539,900.0

499,200.0

- Block transfer payment received from Canada in support of health, post-secondary education and social assistance.
- By formula on a per capita basis.

FEDERAL HEALTH / CHST SUPPLEMENT

92,200.0

131,000.0

- Manitoba's share of the \$2.5 billion Federal Health / CHST Supplement provided in the 2000 Federal Budget.

OTHER

a. Aboriginal and Northern Affairs

- Northern Flood Agreement 100.0 62.5
 - 50% of Arbitrator's expenses cost shared by Canada.

Subtotal Aboriginal and Northern Affairs

100.0

62.5

b. Agriculture and Food

- 4-H Programs 22.7 20.7
 - Cost shared funding for 4-H Program leadership activities, project materials and achievement recognition.
- Rabies Indemnity 3.8 3.8
 - Compensation to farmers for domestic animals that have contracted rabies, cost shared 40% by Canada based on prescribed maximums per species as set by Agriculture and Agri-Food Canada.

Subtotal Agriculture and Food

26.5

24.5

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	2000/01	1999/2000
OTHER (Continued)		
c. Conservation		
- 1997 Flood Proofing Program - Partnership Agreement on Red River Flood Protection	15,948.4	26,804.0
- Recovery of cost shared expenditures from Canada for flood proofing programs in the Red River Valley.		
- Migratory Waterfowl Crop Damage Prevention Agreement	151.0	151.0
- 50% of costs to a maximum of \$151,000 shared by Canada.		
Subtotal Conservation	16,099.4	26,955.0
d. Culture, Heritage and Tourism		
- Citizens' Inquiry Service for Manitobans		220.5
- Canada terminated agreement to cost share this service, effective April 1, 2000.		
- Official Languages in Education - Complementary Agreement	77.1	72.9
- Canada contributes to the cost of salaries and benefits for 2 translators.		
Subtotal Culture, Heritage and Tourism	77.1	293.4
e. Education and Training		
- Labour Market Development Agreement	55,526.0	55,180.0
- Full cost recovery from Canada for Part 2 Employment Insurance funded employment and training services, including certain functions of the National Employment Services, which are delivered by Manitoba.		
- Canada Millennium Scholarship Fund	11,131.0	-
- Full cost recovery from Canada to administer the Canada Millennium Scholarship Fund, which is intended to reduce student debt load of Manitoba post-secondary students.		
- Canada Student Loan Service Fee	679.6	526.7
- Fixed fee of \$375,000 based on a range of full-time students assisted.		
- Fee of \$19 per certificate issued.		
- Special Investment Fund - support for technology related upgrades associated with the student loan program.		

**ESTIMATES OF REVENUE
(\$000s)**

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY

2000/01

1999/2000

OTHER (Continued)

e. Education and Training (Continued)

- Official Languages in Education		
- Infrastructure Agreement - Payments made by Canada on the basis of student enrolment in French language programs.	4,223.8	3,345.4
- Complementary Agreement - Recovery from Canada for developmental activities approved by Canada and cost-shared with Manitoba.	633.9	577.5
- Special Projects - Recovery from Canada for the delivery of federally-funded special projects by organizations external to the provincial government.	1,000.0	1,000.0
- Canada Study Grants	2,100.2	2,100.2
- Based on full cost recovery for awards made to disabled students, females in doctoral studies, high-need part-time students and students with dependents.		

Subtotal Education and Training

75,294.5

62,729.8

f. Family Services and Housing

- Employability Assistance for People with Disabilities	3,102.3	2,949.3
- Recovery from Canada of 50% of eligible actual costs incurred for administering and providing training programs.		
- Parent Education Program	50.0	70.0
- Recovery from Canada through the Child Support Guidelines Initiative of 100% of the cost to deliver this program outside of the City of Winnipeg.		

Subtotal Family Services and Housing

3,152.3

3,019.3

g. Finance

- Government of Canada Subsidy	2,200.0	2,200.0
- Statutory payment by formula on a per capita entitlement.		

Subtotal Finance

2,200.0

2,200.0

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	2000/01	1999/2000
OTHER (Continued)		
h. Health		
- Employability Assistance for Persons with Disabilities	4,811.7	4,811.7
- 50% of eligible actual costs incurred for administering and providing training and therapy services related to adult vocational, mental health, and addictions rehabilitation programming.		
- Alcohol and Drug Treatment and Rehabilitation Contribution Agreement	694.0	694.0
- 50% of eligible actual costs incurred for community-based and residential addiction services for youth.		
Subtotal Health	5,505.7	5,505.7
i. Highways and Government Services		
- Memorandum of Understanding on Emergency Preparedness	212.0	212.0
- Joint Emergency Preparedness Program		
- Canada reimburses approved expenditures to a maximum negotiated annually.		
- Search and Rescue Training Program	-	86.0
- Program expired March 31, 2000.		
- Norway House Airport	168.0	168.0
- Recovery from Canada of 80% of operating costs less airport revenue.		
- Refunds for Services	510.0	10.0
- Recovery from Canada of 100% of costs of providing roadwork and related services including overhead.		
- Winter Roads	1,190.0	515.0
- Recovery from Canada of costs related to winter road construction.		
- Canada-Manitoba National Safety Code Agreement	638.0	250.0
- Recovery from Canada of costs for the carrier profile computer program and facility audits.		
- Wasagamack/St. Theresa Point Airport	612.5	612.5
- Recovery from Canada of 70% of costs for the preliminary work on the construction of the airport.		
- Northern Airports Improvement Program	863.0	363.0
- Recovery of costs for installation of navigational aids at northern airports.		
Subtotal Highways and Government Services	4,193.5	2,216.5

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY

2000/01

1999/2000

OTHER (Continued)

j. Justice

- Aboriginal Court Worker Program	327.2	327.2
- Canada reimburses 50% of approved aboriginal court worker services.		
- Agreement Respective Legal Aid in Criminal Law Matters and in Matters Relating to the Young Offenders Act	3,108.9	3,122.9
- Manitoba receives a percentage of the national funding envelope based on population. The national funding envelope cannot exceed 50% of the national legal aid expenditures.		
- Young Offenders Agreement	6,516.8	5,267.4
- Canada reimburses 50% of costs of providing correctional services to eligible young persons.		
- Child Support Guidelines	333.0	457.5
- Canada reimburses 100% of approved costs in a five-year federal initiative announced in 1996/97 to implement and enforce the Child Support Guidelines under the federal government's amendments to The Divorce Act.		
- Special Projects	55.6	64.3
- High Security Trial Costs	1,600.0	3,600.0
- Anticipated recovery of approximately 50% of the legal aid costs for a high security trial of persons accused of being part of a criminal organization.		

Subtotal Justice

11,941.5 12,839.3

k. Labour

- Flin Flon Inspection Agreement	160.8	156.1
- Negotiated triennially between the two levels of government.		
- Recovery of costs of inspections in buildings under federal jurisdiction (boilers, pressure vessels, refrigeration units and elevators)	53.0	53.0
- \$147 per unit.		
- Canada-Manitoba Agreement to Realign Responsibilities for Immigrant Settlement Services	4,636.5	3,804.4
- Recovery from Canada of eligible expenditures.		

Subtotal Labour

4,850.3 4,013.5

ESTIMATES OF REVENUE
(\$000s)

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	2000/01	1999/2000
OTHER (Continued)		
I. Emergency Expenditures		
- Canada-Manitoba Disaster Assistance Agreement	-	2,900.0
- Recovery of 90% of outstanding eligible 1997 flood disaster related costs incurred by Manitoba in 1999/2000.		
Subtotal Emergency Expenditures	-	2,900.0
m. Promotion of Official Languages		
- Canada-Manitoba General Agreement on the Promotion of Official Languages	400.0	100.0
- 50% of eligible expenses related to agreed upon measures to promote and support French language services in Manitoba.		
Subtotal Promotion of Official Languages	400.0	100.0
TOTAL OTHER	123,840.8	122,859.5
TOTAL GOVERNMENT OF CANADA REVENUE	1,927,040.8	1,723,059.5